

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION  
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation  
of Bernard L. Madoff Investment Securities LLC,

Plaintiff,

v.

PARSON FINANCE PANAMA S.A.,

Defendant.

Adv. Pro. No. 08-01789 (CGM)

SIPA Liquidation

(Substantively Consolidated)

Adv. Pro. No. 11-02542 (CGM)

**DECLARATION OF MATTHEW D. FEIL IN SUPPORT OF  
THE TRUSTEE'S MEMORANDUM OF LAW IN OPPOSITION TO  
DEFENDANT PARSON FINANCE S.A.'S MOTION TO DISMISS**

I, Matthew D. Feil, declare the following:

1. I am a partner at Baker & Hostetler LLP, counsel to Irving H. Picard (the “Trustee”), as trustee for the substantively consolidated liquidation of the business of Bernard L. Madoff Investment Securities LLC (“BLMIS”) under the Securities Investor Protection Act, 15 U.S.C. §§ 78aaa–*lll*, and the chapter 7 estate of Bernard L. Madoff. I submit this Declaration in support of the Trustee’s memorandum of law in opposition to the motion to dismiss filed by defendant Parson Finance Panama S.A. (“Parson”).

2. Although several documents attached to this Declaration are stamped confidential, the Trustee’s records indicate that the producing parties have de-designated the documents as not confidential under the Litigation Protective Order entered in this liquidation. *See SIPC v. BLMIS (In re BLMIS)*, Adv. Pro. No. 08-01789 (CGM) (Bankr. S.D.N.Y. June 6, 2011), ECF No. 4137; *id.* (Bankr. S.D.N.Y. Sept. 17, 2013), ECF No. 5474. In addition, all personal identifying information has been redacted.

3. Attached as **Exhibit 1** is a true and correct copy of Fairfield Greenwich Group’s (“FGG”) Firm Profile (SECSEV1798773).

4. Attached as **Exhibit 2** is a true and correct copy of FGG’s employee organization chart, dated as of May 2007 (SECSEV0796901).

5. Attached as **Exhibit 3** is a true and correct copy of FGG’s employee chart, dated as of September 2007 (SECSEV1834921).

6. Attached as **Exhibit 4** is a true and correct copy of FGG’s annual employee census, dated from 2000 through 2007 (SECSEV0897773).

7. Attached as **Exhibit 5** is a true and correct copy of FGG’s office floor plan at 55 East 52nd Street, New York, New York, dated April 23, 2007 (SECSEV2968041).

8. Attached as **Exhibit 6** is a true and correct copy of email correspondence between FGG personnel, dated February 15, 2005 (FG-05921424).

9. Attached as **Exhibit 7** is a true and correct copy of an FGG Account Assignment document, dated May 2006 (SECSEV0968428).

10. Attached as **Exhibit 8** is a true and correct copy of email correspondence between FGG personnel, dated February 3, 2003 (SECSEV0664696).

11. Attached as **Exhibit 9** is a true and correct copy of email correspondence initially between Anova AG (“Anova”) personnel and FGG personnel, and then between FGG personnel, dated June 11, 2003, attaching a legal assessment of the Confidential Private Placement Memorandum, dated February 1, 2003, for Class B shares of Fairfield Sentry Limited (“Sentry”) (FG-00121830).

12. Attached as **Exhibit 10** is a true and correct copy of email correspondence between FGG personnel, dated March 31, 2003 (SECSEV0666386).

13. Attached as **Exhibit 11** is a true and correct copy of email correspondence initially between Anova personnel and FGG personnel, and then between FGG personnel, dated April 24, 2003 (SECSEV0666962).

14. Attached as **Exhibit 12** is a true and correct copy of email correspondence initially between Anova, Bamont Trust Company Limited (“Bamont”), and FGG personnel, and then between FGG personnel, dated June 18, 2003 (SECSEV0668746).

15. Attached as **Exhibit 13** is a true and correct copy of email correspondence initially between Bamont personnel and FGG personnel, dated July 13, 2003, and then between FGG personnel, dated July 16, 2003 (SECSEV0669886).

16. Attached as **Exhibit 14** is a true and correct copy of the April 14, 2005 request for wire transfer payment for a redemption by Parson from Sentry in the amount of \$11,089,081.40 (ANWAR-CFSE-00323202).

17. Attached as **Exhibit 15** is a true and correct copy of the confirmation of Parson's April 14, 2005 redemption from Sentry (CFSSAD0006708).

18. Attached as **Exhibit 16** is a true and correct copy of email correspondence initially between Bamont personnel and FGG personnel, dated November 25, 2003, and then between FGG personnel, dated November 26, 2003 (SECSEV0680726).

19. Attached as **Exhibit 17** is a true and correct copy of email correspondence between FGG personnel, dated December 18, 2003 (SECSEV0682460).

20. Attached as **Exhibit 18** is a true and correct copy of the Confidential Private Placement Memorandum, dated February 1, 2003, for Class B shares of Sentry (AAMSAA0001704).

21. Attached as **Exhibit 19** is a true and correct copy of email correspondence initially between Anova personnel and FGG personnel, dated May 2, 2003 and May 5, 2003, and then between FGG personnel, dated May 5, 2003 (FG-05548413), attaching a Sentry Due Diligence Questionnaire (**Exhibit 20**) (FG-05548415) (other attachment omitted).

22. Attached as **Exhibit 21** is a true and correct copy of email correspondence initially between Anova personnel and FGG personnel, dated May 13, 2003, and then between FGG personnel, dated May 13, 2003 and May 14, 2003 (FG-02190834).

23. Attached as **Exhibit 22** is a true and correct copy of email correspondence between FGG personnel, dated February 6, 2003 (FG-05614677).

24. Attached as **Exhibit 23** is a true and correct copy of email correspondence initially between Anova personnel and FGG personnel, and then between FGG personnel, dated May 14, 2003 (FG-02190837).

25. Attached as **Exhibit 24** is a true and correct copy of email correspondence initially between Anova personnel and FGG personnel, and then between FGG personnel, dated January 22, 2004 (SECSEV0684233).

26. Attached as **Exhibit 25** is a true and correct copy of email correspondence between FGG personnel, dated February 4, 2004 (FG-04279923).

27. Attached as **Exhibit 26** is a true and correct copy of email correspondence initially between Anova personnel and FGG personnel, dated August 31, 2004 and September 1, 2004, and then between FGG personnel, dated September 8, 2004, September 9, 2004, and September 21, 2004 (SECSEV0695160).

28. Attached as **Exhibit 27** is a true and correct copy of email correspondence between FGG personnel, dated April 10, 2005 (SECSEV1682603).

29. Attached as **Exhibit 28** is a true and correct copy of email correspondence initially between Anova personnel and FGG personnel, dated December 21, 2004 and January 4, 2005, and then between FGG personnel, dated January 4, 2005 (FG-01309398).

30. Attached as **Exhibit 29** is a true and correct copy of email correspondence between FGG personnel, dated March 6, 2004 (SECSEV0679411).

31. Attached as **Exhibit 30** is a true and correct copy of email correspondence initially between Anova personnel and FGG personnel, and then between FGG personnel, dated May 9, 2003 (FG-02190830).

32. Attached as **Exhibit 31** is a true and correct copy of email correspondence between FGG personnel, dated October 21, 2002 and October 22, 2002 (FG-05668651).

33. Attached as **Exhibit 32** is a true and correct copy of email correspondence between FGG personnel, dated April 29, 2004, attaching an internal list of assets under management (FG-04280039).

34. Attached as **Exhibit 33** is a true and correct copy of email correspondence between FGG personnel, dated March 31, 2003 (FG-02190281).

35. Attached as **Exhibit 34** is a true and correct copy of email correspondence between FGG personnel, dated July 30, 2003 and July 31, 2003 (ANWAR-CFSE-00493495).

36. Attached as **Exhibit 35** is a true and correct copy of email correspondence initially between State Street Bank personnel and Bamont personnel, dated September 11, 2003, and then between Bamont personnel and Citco personnel, dated September 12, 2003 (ANWAR-C-ESI-00814196).

Pursuant to 28 U.S.C. § 1746, I hereby declare under penalty of perjury that the foregoing statements are true and correct.

Dated: April 19, 2022  
New York, New York

By: /s/ Matthew D. Feil  
Matthew D. Feil